

B26 (Official Form 26) (12/08)

United States Bankruptcy Court**Middle District of Florida****Jacksonville Division**In re RMS Titanic, Inc. , et al
DebtorCase No. 3:16-bk-02230-PMG
Chapter 11 (Jointly Administered)**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of April 30, 2017 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

Name of Entity	Interest of the Estate	Canadian Corporation
1032403 B.C. Ltd.	100%	YES
Dinoking Tech Inc.	100% (indirectly)	YES
Dinoking International, Inc.	100% (indirectly)	YES

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

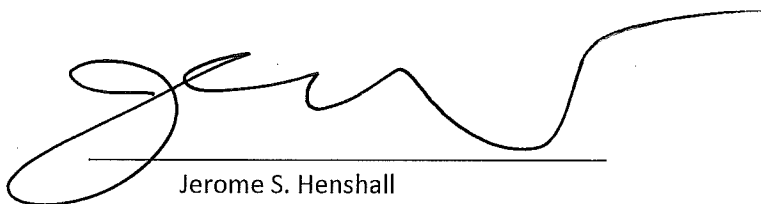
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN
POSSESSION.

B26 (Official Form 26) (12/08) – Cont. 2

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc., et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: May 18, 2017

A handwritten signature in black ink, appearing to read 'J. Henshall', is written over a horizontal line.

Jerome S. Henshall
Chief Financial Officer

Exhibit A
Valuation Estimate for Entities

Name of Entity	Interest of the Estate	Net Book Value CDN\$
1032403 B.C. Ltd.	100%	2,139,832
Dinoking Tech Inc.	100% (indirectly)	2,395,769
Dinoking International, Inc.	100% (indirectly)	(648)

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at April 30, 2017. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis. The statements are stated in the local currency (Canadian dollars).

The intercompany accounts with the Debtor have been reconciled each month.

Exhibit B

Unaudited Financial Statements CDN \$

1032403 B.C. Ltd. – April 30, 2017

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

Dinoking Tech Inc. – April 30, 2017

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of April, 2017

Unaudited Profit & Loss – YTD (January 1 2017 to April 30, 2017)

Dinotech International, Inc. – April 30, 2017

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of April, 2017

Unaudited Profit & Loss – YTD (January 1, 2017 to April 30, 2017)

NOTICE TO READERS

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated or combined basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be appropriate for their purpose.

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Accrual Basis

1032403 B.C. Ltd.
Balance Sheet
As of December 31, 2015
UNAUDITED

As Of
 April 30, 2017

	<u>Dec 31, 15</u>
ASSETS	
Current Assets	
Other Current Assets	
14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	<u>2,139,830.37</u>
Total Other Current Assets	<u>2,139,831.68</u>
Total Current Assets	<u>2,139,831.68</u>
TOTAL ASSETS	<u>2,139,831.68</u>
LIABILITIES & EQUITY	
Equity	
30000 · Share capital	
30100 · Common shares	1.31
30200 · Exchangeable Shares	2,139,830.37
Total 30000 · Share capital	<u>2,139,831.68</u>
Total Equity	<u>2,139,831.68</u>
TOTAL LIABILITIES & EQUITY	<u>2,139,831.68</u>

HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015

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Accrual Basis

DINOKING TECH INC.**Balance Sheet****As of April 30, 2017**

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	Apr 30, 17
ASSETS	
Current Assets	
Chequing/Savings	
10000 · Cash in hand and at bank	
10100 · CAD Cash	
10105 · TD Bank CAD ***9901	59,862.69
10116 · TD Bank CAD - ATM ***9928	992.81
10125 · TD Bank CAD ATM ***9516	490.96
10160 · Euro Cash	12.45
10180 · Petty Cash Can \$	356.59
Total 10100 · CAD Cash	61,715.50
10200 · Cash USD	
10211 · TD Bank USD ***5720	
10211.1 · Fx on 10211.1	80,761.65
10211 · TD Bank USD ***5720 - Other	220,363.06
Total 10211 · TD Bank USD ***5720	301,124.71
10212 · Bmo Harris Bank DK USD	
10212.1 · FX on 10212 BMO Harris DK USD	7,778.25
10212 · Bmo Harris Bank DK USD - Other	21,223.44
Total 10212 · Bmo Harris Bank DK USD	29,001.69
10215 · Petty Cash USD \$	10.66
Total 10200 · Cash USD	330,137.06
Total 10000 · Cash in hand and at bank	391,852.56
Total Chequing/Savings	391,852.56
Accounts Receivable	
11000 · Accounts Receivable	401,152.19
11001 · Accounts Receivable - USD	611,941.08
Total Accounts Receivable	1,013,093.27
Other Current Assets	
11001.2 · Accounts receivable USD FX	224,272.48
13000 · Deposit	
13264 · Deposit-Plan Direct Resources	7,478.28
13299 · Deposit - General	10,248.34
Total 13000 · Deposit	17,726.62
13500 · Expense advances	
13671 · Employee advance - Fiona He	36.75
13900 · Vendor & Fixed Asset Advance	
13910 · Advance to Misc Vendors	9,907.08
Total 13900 · Vendor & Fixed Asset Advance	9,907.08
Total 13500 · Expense advances	9,943.83
14100 · I/C Dinosaurs Unearthed US\$	
14101 · I/C Dinosaurs Unearthed exchang	185,017.69
14100 · I/C Dinosaurs Unearthed US\$ - Other	504,832.02
Total 14100 · I/C Dinosaurs Unearthed US\$	689,849.71
14200 · Due fromDinoking Tech Asia Inc.	5,000.00
14201 · Due from Dinoking Tech Asia USD	
14201.1 · Due from DK Tech Asia USD FX	476.44
14201 · Due from Dinoking Tech Asia USD - Other	1,300.00
Total 14201 · Due from Dinoking Tech Asia USD	1,776.44
14300 · I/C Dinoking International Inc.	4,900.00

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DINOKING TECH INC.
Balance Sheet
As of April 30, 2017

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	Apr 30, 17
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	732.99
14301 · I/C Dinoking International USD - Other	2,000.00
Total 14301 · I/C Dinoking International USD	2,732.99
14400 · I/C 1032403 B.C. Ltd	4,770.00
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	38,481.83
14601 · Interco Receivable- Premier USD - Other	105,000.00
Total 14601 · Interco Receivable- Premier USD	143,481.83
15000 · Deferred costs	
15210 · PNE	
15211 · Shipping & Transportation	125.00
15212 · Professional Fee	600.00
Total 15210 · PNE	725.00
15220 · Assiniboine Park Zoo	
15227 · Installation-Supplies	1,500.39
Total 15220 · Assiniboine Park Zoo	1,500.39
15250 · Zoo de Granby	
15251 · Site Visit - Air fare	1,727.89
15252 · Site Visit - Hotel	317.34
15253 · Site Visit - Car Rental	645.69
15254 · Site Visit - Per diem	37.31
15255 · Storage and transportation	4,055.56
15256 · Installation - Air fare	5,835.89
15257 · Installation - Supplies	1,792.01
Total 15250 · Zoo de Granby	14,411.69
15400 · Deferred costs - ALL	
15414 · Installation - Per diem	2,306.53
15416 · Installation - Contract labour	3,622.40
15430 · Installation - Gengu	235.25
Total 15400 · Deferred costs - ALL	6,164.18
Total 15000 · Deferred costs	22,801.26
15500 · Prepaid expense	
15599 · Prepaid expense - general	1,762.81
15900 · Prepaid Insurance	1,543.91
Total 15500 · Prepaid expense	3,306.72
Total Other Current Assets	1,130,561.88
Total Current Assets	2,535,507.71
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
Total 18002 · Office equipment and tools	37,308.30
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
Total 18003 · Computer and software	64,602.90
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
Total 18004 · Furniture and fixtures	69,563.30

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	Apr 30, 17
18005 · Warehouse equipment and tools	
18010 · Cases	64,683.10
18070 · Containers	159,846.27
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	11,089.29
Total 18005 · Warehouse equipment and tools	288,922.61
18007 · Exhibitry	
18100 · Displays	
18110 · Display- Content (Graphics)	111,055.72
18111 · Display-Design	5,629.01
18112 · Display-Fog Machine	1,875.93
18113 · Display-Gates	1,047.04
18114 · Display-Illustrations	184,889.06
18115 · Information Display Boxes	21,966.28
18116 · Display-Lighting	78,463.50
18117 · Display-Lite Box	152.43
18118 · Display-Photography	25,996.14
18119 · Display-Plaques	5,730.70
18120 · Display-Posters	7,855.04
18121 · Display-Rocks & Gems	80,741.87
18122 · Display-Sound Equipment	13,483.45
18123 · Display-Translations	2,710.00
18124 · Display-Wall Scenes	19,456.42
18125 · Display- Walls	53,330.11
18126 · Exhibits- Trees & Ferns	54,074.77
18127 · Display - Other accessories	246,341.89
Total 18100 · Displays	914,799.36
18310 · Game	5,895.00
18320 · Lights	55,033.74
18350 · Cart	2,900.05
18460 · Speakers	161,824.44
18470 · Control Box	4,126.38
18485 · Electronic displays	10,657.01
Total 18007 · Exhibitry	1,155,235.98
18008 · Animatronics equipment	
18200 · Exhibits - Dinosaurs	
18210 · Exhibits- Animatronix	4,511,637.57
18211 · Exhibits-Animatronix- Feathered	142,628.67
18212 · Exhibits-Interactive projects	337,917.56
18213 · Exhibits- Fossils	356,173.05
18214 · Exhibits- Fossils - Feathered	63,394.01
18218 · Exhibits- Skeletons	292,609.30
18220 · Exhibit - Animatronix - Static	159,708.84
18221 · Exhibit-Refurbishment &upgrades	749.13
Total 18200 · Exhibits - Dinosaurs	5,864,818.13
18230 · Exhibits - Bugs	
18231 · Bugs - Animatronic	187,721.62
18232 · Bugs - Animatronic (Static)	35,800.00
18233 · Bugs-Sound File	2,885.00
18234 · Bugs-Accessories	46,772.04
Total 18230 · Exhibits - Bugs	273,178.66
18250 · Exhibits - Sea Creatures	
18251 · Sea Creatures - Animatronic	300,852.28
18252 · Sea Creatures - Sound File	5,300.00
Total 18250 · Exhibits - Sea Creatures	306,152.28
Total 18008 · Animatronics equipment	6,444,149.07

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	Apr 30, 17
18009 · Tradeshow	
18441 · Trade show - Model	31,627.43
18443 · Booth	45,623.14
18444 · Lights	680.86
18445 · Misc.	10,973.34
18446 · TVs	1,273.28
Total 18009 · Tradeshow	90,178.05
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	14,300.00
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	402,499.22
Total 18000 · Fixed Asset	8,566,759.43
19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-37,162.79
19003 · Accum Amort-Computer and softwa	-55,555.43
19004 · Accum Amort-Furniture & fixture	-34,616.36
19005 · Accum Amort-Warehouse equipment	-219,432.63
19007 · Accum Amort-Exhibtry	-795,348.30
19008 · Accum Amort-Animatronics equip	-4,708,492.64
19010 · Accum Amort-Tradeshow & Website	-74,062.14
19030 · Accum Amort.-Leasehold improvem	-14,300.05
19530 · Accum Amort - Building (Gardens	-15,229.89
Total 19000 · Accumulated Amortization	-5,954,200.23
19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	32,346.89
Total Fixed Assets	2,644,906.09
Other Assets	
17000 · Investments	
17110 · Investment -Dinosaurs Uearthed	1.00
17300 · Investment -DK International	100.00
Total 17000 · Investments	101.00
18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	2,448,467.97
19050 · Capital lease receivable	412,943.20
Total Other Assets	-206,594.44
TOTAL ASSETS	4,973,819.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	169,458.17
20010 · Accounts Payable - USD	110,226.96
Total Accounts Payable	279,685.13
Other Current Liabilities	
20010.1 · Accounts payable USD FX	40,397.47
21000 · Accrued liabilities	1,560,783.89
21500 · Credit card payable - CAD	14,751.78

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Balance Sheet
As of April 30, 2017

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21510 · Credit card payable - USD	
21510.1 · Credit card payable - USD FX	12,951.92
21510 · Credit card payable - USD - Other	35,340.09
Total 21510 · Credit card payable - USD	48,292.01
22000 · Deferred Revenue	
22020 · Canada's Wonderland	132,335.92
22035 · Deferred Revenue-Sea World	-112,356.00
22000 · Deferred Revenue - Other	591,833.66
Total 22000 · Deferred Revenue	611,813.58
22500 · Capital lease- unearned revenue	157,694.82
23000 · Tax payable	
23100 · Income tax payable	91,422.00
Total 23000 · Tax payable	91,422.00
23150 · Deferred income tax asset/ liab	-677,000.00
24040 · Vacation Payable	146,167.12
25000 · GST/HST	
25500 · GST/HST Sales	9,410.60
25520 · GST/HST on Purchases (ITC)	-5,797.22
Total 25000 · GST/HST	3,613.38
Total Other Current Liabilities	1,997,936.05
Total Current Liabilities	2,277,621.18
Long Term Liabilities	
29015 · Facility #15 loan #9249901-07	272,906.25
29020 · Facility #16 loan #9249901-08	27,522.72
Total Long Term Liabilities	300,428.97
Total Liabilities	2,578,050.15
Equity	
30000 · Capital Stock	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	4.75
Total 30100 · Common Stock	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
Total 30200 · Preferred Stock	336.00
Total 30000 · Capital Stock	374.00
32000 · Retained Earnings	2,219,533.63
Net Income	175,861.58
Total Equity	2,395,769.21
TOTAL LIABILITIES & EQUITY	4,973,819.36

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Accrual Basis

DINOKING TECH INC.**Profit & Loss****April 2017**

NOT TO BE READ
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	Apr 17
Ordinary Income/Expense	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	53,227.92
40012 · Adminstration fee- PRXI	4,595.31
40015 · Fixed fee revenue	39,659.82
40020 · Gate share	9,537.00
40026 · Straight Sales	136,650.00
40030 · Rental revenue - DU	26,551.75
40050 · Management Revenue - DU	51,259.07
40080 · Royalty Revenue - DU	17,443.70
Total 40000 · Income	338,924.57
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	5,740.00
40016 · Fixed fee revenue USD - Other	16,666.67
Total 40016 · Fixed fee revenue USD	22,406.67
40100.1 · Capital lease - interest income	12,162.63
40100.2 · Capital lease - maintenance rev	5,648.04
Total Income	379,141.91
Cost of Goods Sold	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	637.27
51037 · Site visit - Per diem	27.74
51038 · Site visit - hotel	260.50
51039 · Site visit -Car rental & travel	180.03
Total 51035 · Site visit exp.	1,105.54
51050 · Installation	
51051 · Installation - Air fare	3,015.89
51052 · Installation - Per diem	554.46
51053 · Installation - Contract Labour	1,830.74
51054 · Installation - Hotel	10.11
51055 · Installation - Car rental etc	901.49
51058 · Onsite setup supplies	2,224.15
Total 51050 · Installation	8,536.84
51070 · Maintenance	
51077 · Maintenance - On site supplies	4,361.28
51078 · Maintenance - Other	60,000.00
Total 51070 · Maintenance	64,361.28
51150 · Transportation	7,873.22
51155 · Straight sales costs of goods	40,676.39
51170 · Resets	
51171 · Resets-contract labour	2,500.00
51172 · Reset - Air fare	703.66
51173 · Reset - Per diem	1,377.44
51174 · Reset - Accomodation	277.32
51175 · Reset - Car rental	894.29
51176 · Reset - Supplies	1,528.13

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Accrual Basis

DINOKING TECH INC.**Profit & Loss****April 2017**

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		Apr 17
51177 · Reset-Gengu Crew		
51177.1 · Gengu Crew-Air Fare	596.16	
51177.5 · Gengu Crew-Per Diem	381.15	
Total 51177 · Reset-Gengu Crew	977.31	
Total 51170 · Resets	8,258.15	
Total 51000 · Exhibit cost	130,811.42	
Total COGS	130,811.42	
Gross Profit	248,330.49	
Expense		
60000 · Corporate		
60100 · Administration		
60115 · Amortization	48,000.50	
60120 · Bank Charges	458.84	
60130 · Communications	3,233.34	
60135 · License,Membership&subscription	234.88	
60140 · Credit Card fee & interest	91.10	
60150 · Equipment lease	979.34	
60160 · Payroll processing	139.00	
60165 · Insurance		
60167 · Property	1,781.60	
60169 · Other	-728.55	
Total 60165 · Insurance	1,053.05	
60170 · Rent		
60171 · Office	14,391.67	
Total 60170 · Rent	14,391.67	
60174 · Repair & Maint. - Office	3,095.40	
60175 · Cleaning service	640.00	
60177 · Office Supplies and misc	839.26	
60179 · Postage and Courier	145.80	
60180 · Consulting fees		
60312 · IT Consulting	1,725.40	
Total 60180 · Consulting fees	1,725.40	
60185 · Technical support - Gengu Crew		
60189 · Gengu Crew- Meals	26.98	
60191 · Gengu Crew - Per diem	200.00	
Total 60185 · Technical support - Gengu Crew	226.98	
Total 60100 · Administration	75,254.56	
60200 · Salaries & Benefits		
60210 · Corp. Management	40,602.01	
60215 · Finance and admin	37,955.12	
60225 · Sales & Marketing	12,358.97	
60230 · Production	22,596.15	
60231 · Service	22,746.80	
60232 · Asia Project	6,208.72	
60235 · Project Management	2,580.13	
60240 · Design & Interactive	8,774.37	
60255 · CPP expense	6,182.90	
60260 · El expense	2,963.15	
60265 · Group Benefits	3,532.68	
60270 · MSP	2,031.17	
60275 · Vacation expense	9,978.00	
60281 · Group Benefit-PDR	1,708.19	
60284 · Fitness	180.00	
60299 · Payroll billed to PRXI	-45,953.09	
Total 60200 · Salaries & Benefits	134,445.27	

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DINOKING TECH INC.
Profit & Loss
April 2017

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	Apr 17
60300 · Professional fees	
60320 · Legal fees	
60322 · Legal Other	16,900.39
Total 60320 · Legal fees	16,900.39
Total 60300 · Professional fees	16,900.39
60400 · Trade Shows	
60401 · AAM	956.73
Total 60400 · Trade Shows	956.73
60500 · Travel & Entertainment	
60530 · Meals	76.53
60540 · Travel	
60541 · Airfare	0.00
60547 · Travel - Mileage	14.19
Total 60540 · Travel	14.19
60560 · Employee Event	
60561 · Employee event - Meals	67.50
Total 60560 · Employee Event	67.50
Total 60500 · Travel & Entertainment	158.22
60600 · Warehouse & Service	
60660 · Storage	3,177.90
60680 · Warehouse Ex- Other	937.32
60681 · Repair and refurbishment	1,489.86
Total 60600 · Warehouse & Service	5,605.08
60700 · Corporate sales & marketing	
60750 · Print materials	860.74
60790 · Website	150.13
Total 60700 · Corporate sales & marketing	1,010.87
60800 · Interest	
60870 · Interest- Apartment Mortgage-1	829.32
60880 · Interest-Apartment Mortgage-2	126.01
Total 60800 · Interest	955.33
60900 · Taxation expense	
60920 · Withholding tax	4,399.54
Total 60900 · Taxation expense	4,399.54
Total 60000 · Corporate	239,685.99
61000 · The Gardens Apartment	
61011 · The Gardens - Repair & Maint.	564.44
61013 · The Gardens - Utilities	72.76
Total 61000 · The Gardens Apartment	637.20
Total Expense	240,323.19
Net Ordinary Income	8,007.30
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-21,131.62
77020 · Foreign Exch. gain/loss	-15,474.60
Total Other Income	-36,606.22

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DINOKING TECH INC.
Profit & Loss
April 2017

	Apr 17
Other Expense	
77000 · Foreign exchange Gain or Loss	-38,639.60
Total Other Expense	-38,639.60
Net Other Income	2,033.38
Net Income	10,040.68

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through April 2017

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	Jan - Apr 17
Ordinary Income/Expense	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	308,888.87
40012 · Administration fee- PRXI	18,443.07
40015 · Fixed fee revenue	154,540.45
40020 · Gate share	41,463.50
40026 · Straight Sales	136,650.00
40030 · Rental revenue - DU	150,040.66
40040 · Service revenue	12,501.89
40050 · Management Revenue - DU	225,687.77
40080 · Royalty Revenue - DU	72,385.94
Total 40000 · Income	1,120,602.15
40016 · Fixed fee revenue USD	
40016.1 · Fixed fee revenue USD FX	21,888.33
40016 · Fixed fee revenue USD - Other	66,666.68
Total 40016 · Fixed fee revenue USD	88,555.01
40100.1 · Capital lease - interest income	48,650.52
40100.2 · Capital lease - maintenance rev	22,592.16
Total Income	1,280,399.84
Cost of Goods Sold	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	794.16
51037 · Site visit - Per diem	262.10
51038 · Site visit - hotel	490.50
51039 · Site visit -Car rental & travel	404.05
Total 51035 · Site visit exp.	1,950.81
51050 · Installation	
51051 · Installation - Air fare	3,333.14
51052 · Installation - Per diem	736.37
51053 · Installation - Contract Labour	1,830.74
51054 · Installation - Hotel	10.11
51055 · Installation - Car rental etc	1,343.67
51058 · Onsite setup supplies	2,300.19
Total 51050 · Installation	9,554.22
51060 · Professional fee	1,425.00
51070 · Maintenance	
51077 · Maintenance - On site supplies	4,692.38
51078 · Maintenance - Other	60,000.00
Total 51070 · Maintenance	64,692.38
51150 · Transportation	7,888.58
51155 · Straight sales costs of goods	40,676.39
51170 · Resets	
51171 · Resets-contract labour	2,500.00
51172 · Reset - Air fare	1,477.80
51173 · Reset - Per diem	1,377.44
51174 · Reset - Accomodation	277.32
51175 · Reset - Car rental	894.29
51176 · Reset - Supplies	2,009.48

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Accrual Basis

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Profit & Loss
January through April 2017

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	Jan - Apr 17
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,085.08
51177.5 · Gengu Crew-Per Diem	381.15
Total 51177 · Reset-Gengu Crew	1,466.23
Total 51170 · Resets	10,002.56
Total 51000 · Exhibit cost	136,189.94
Total COGS	136,189.94
Gross Profit	1,144,209.90
Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	192,307.05
60120 · Bank Charges	3,536.53
60130 · Communications	12,228.73
60135 · License,Membership&subscription	3,858.85
60140 · Credit Card fee & interest	364.58
60150 · Equipment lease	3,917.08
60155 · Ground transportation	3,272.04
60160 · Payroll processing	592.50
60165 · Insurance	
60167 · Property	7,126.54
60169 · Other	2,305.80
Total 60165 · Insurance	9,432.34
60170 · Rent	
60171 · Office	57,566.68
Total 60170 · Rent	57,566.68
60174 · Repair & Maint. - Office	5,151.87
60175 · Cleaning service	2,560.00
60177 · Office Supplies and misc	6,638.02
60178 · Parking	99.21
60179 · Postage and Courier	2,274.73
60180 · Consulting fees	
60312 · IT Consulting	7,051.82
Total 60180 · Consulting fees	7,051.82
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	1,070.97
60187 · Gengu Crew- Accomodation	375.00
60188 · Gengu Crew-Car Rental/Transport	194.55
60189 · Gengu Crew- Meals	101.98
60190 · Gengu Crew - Allowances	13,963.41
60191 · Gengu Crew - Per diem	200.00
60192 · Gengu - Miscellaneous	374.01
Total 60185 · Technical support - Gengu Crew	16,279.92
Total 60100 · Administration	327,131.95

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Accrual Basis

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January through April 2017

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	Jan - Apr 17
60200 · Salaries & Benefits	
60210 · Corp. Management	159,294.70
60215 · Finance and admin	156,747.05
60225 · Sales & Marketing	50,135.88
60230 · Production	89,066.25
60231 · Service	79,634.21
60232 · Asia Project	15,258.70
60235 · Project Management	16,733.96
60240 · Design & Interactive	37,035.95
60255 · CPP expense	26,527.79
60260 · EI expense	12,702.01
60265 · Group Benefits	13,013.45
60270 · MSP	8,092.17
60275 · Vacation expense	38,333.82
60280 · WCB premium	3,667.01
60281 · Group Benefit-PDR	7,447.02
60284 · Fitness	904.01
60299 · Payroll billed to PRXI	-184,430.61
Total 60200 · Salaries & Benefits	530,163.37
60300 · Professional fees	
60310 · Accounting & tax	1,590.00
60320 · Legal fees	
60322 · Legal Other	28,653.28
Total 60320 · Legal fees	28,653.28
Total 60300 · Professional fees	30,243.28
60400 · Trade Shows	
60401 · AAM	1,275.96
60409 · Misc.	1,859.70
Total 60400 · Trade Shows	3,135.66
60500 · Travel & Entertainment	
60510 · Entertainment	184.60
60530 · Meals	1,153.37
60540 · Travel	
60541 · Airfare	1,535.69
60542 · Auto	184.41
60543 · Hotel&Accommodation	262.57
60544 · Travel Misc	570.63
60546 · Travel - Meal & Per Diem	152.06
60547 · Travel - Mileage	428.59
Total 60540 · Travel	3,133.95
60560 · Employee Event	
60561 · Employee event - Meals	1,072.55
60566 · Employee Event - Other	371.83
Total 60560 · Employee Event	1,444.38
Total 60500 · Travel & Entertainment	5,916.30
60600 · Warehouse & Service	
60610 · Casual Labour	13,725.00
60660 · Storage	13,171.19
60680 · Warehouse Ex- Other	1,789.34
60681 · Repair and refurbishment	13,370.58
Total 60600 · Warehouse & Service	42,056.11
60700 · Corporate sales & marketing	
60703 · Sales - Hotels	347.07
60750 · Print materials	1,708.56
60790 · Website	730.27
Total 60700 · Corporate sales & marketing	2,785.90

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through April 2017

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	Jan - Apr 17
60800 · Interest	
60860 · Interest -TD Loan	18.61
60870 · Interest- Apartment Mortgage-1	2,947.44
60880 · Interest-Apartment Mortgage-2	506.40
Total 60800 · Interest	3,472.45
60900 · Taxation expense	
60920 · Withholding tax	22,242.67
Total 60900 · Taxation expense	22,242.67
Total 60000 · Corporate	967,147.69
60125 · Bad debts expense	0.00
61000 · The Gardens Apartment	
61011 · The Gardens - Repair & Maint.	2,627.20
61012 · The Gardens - Supplies	23.51
61013 · The Gardens - Utilities	401.64
Total 61000 · The Gardens Apartment	3,052.35
Total Expense	970,200.04
Net Ordinary Income	174,009.86
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-193,725.57
77020 · Foreign Exch. gain/loss	-95,512.82
Total Other Income	-289,238.39
Other Expense	
77000 · Foreign exchange Gain or Loss	-291,090.11
Total Other Expense	-291,090.11
Net Other Income	1,851.72
Net Income	175,861.58

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Accrual Basis

Dinoking International Inc.**Balance Sheet**

As of April 30, 2017

	<u>Apr 30, 17</u>
ASSETS	
Current Assets	
Chequing/Savings	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,445.49
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	681.12
Total 10000 · Cash in hand and at Bank	<u>6,985.10</u>
Total Chequing/Savings	6,985.10
Other Current Assets	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-732.99
Total Other Current Assets	<u>-7,632.99</u>
Total Current Assets	<u>-647.89</u>
TOTAL ASSETS	<u>-647.89</u>
LIABILITIES & EQUITY	
Equity	
30100 · Common shares	100.00
32000 · Retained Earnings	-737.02
Net Income	<u>-10.87</u>
Total Equity	<u>-647.89</u>
TOTAL LIABILITIES & EQUITY	<u>-647.89</u>

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Accrual Basis

Dinoking International Inc.**Profit & Loss****April 2017**

	<u>Apr 17</u>
Income	0.00
Expense	
77020 · Foreign currency exchange adj	<u>4.86</u>
Total Expense	<u>4.86</u>
Net Income	<u><u>-4.86</u></u>

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Accrual Basis

Dinoking International Inc.**Profit & Loss**

January through April 2017

	<u>Jan - Apr 17</u>
Income	0.00
Expense	
60400 · Bank Service Charges	7.50
77020 · Foreign currency exchange adj	3.37
Total Expense	<u>10.87</u>
Net Income	<u><u>-10.87</u></u>

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Exhibit C

DESCRIPTION OF BUSINESS OPERATIONS

1032403 B.C. Ltd. ("ExchangeCo")

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities. 1032403 B.B. Ltd. is 100% owned by Premier Exhibitions, Inc.

Dinoking Tech Inc. ("DK")

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

Dinoking International, Inc.

This company is inactive. Its only source of income is foreign exchange fluctuations on small cash deposits.